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November 23, 2005

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By Delivery

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SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

Ms. Pamela Bonrud **Executive Director** Public Utilities Commission 500 East Capitol Pierre, South Dakota 57501

Dear Ms. Bonrud:

Enclosed are two copies of the December 2005 energy cost adjustment for MidAmerican Energy Company's South Dakota service area.

The energy cost adjustment to be used for December 2005 billing is \$0.0167/kWh (per attached schedule).

Sincerely,

Debra L. Kuteunis

DLK-ks Encl.